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9 UNITED STATES BANKRUPTCY COURT
10 NORTHERN DISTRICT OF CALIFORNIA

11 In Re:

Case No. 25-10088 WJL

12 Kingsborough Atlas Tree Surgery, Inc.

Chapter 11

13 Debtor.

14 DECLARATION OF TODD
15 EISENHAUER IN SUPPORT OF
16 MOTION FOR AUTHORITY TO SELL
17 PERSONAL PROPERTY

18 I, Todd Eisenhauer, declare that I am over the age of 18 years and that I am personally
19 familiar with the statements in this declaration. If called as a witness in these proceedings I could
20 and would testify as follows:

21 I have been involved with the purchase and sale of heavy equipment for the past 35 years
22 through TDE Equipment, Inc., a California Corporation formed by me on January 30, 2014. I
23 have also been buying and selling equipment used in the tree care business for the Debtor for
24 more than 20 years. I am married to Jamie Eisenhauer who was a long term employee of the
25 Debtor and who now works for Davey Tree Expert Company.

26 The starting point for determining the sale price for the equipment to be sold by the
27 Debtor was an appraisal of all of the equipment that was started in late 2022 that was finished in
28 June of 2023. I considered the wear and tear of the equipment over the last two years and how
the depreciation of the equipment affected the value. I also looked at what similar equipment was

1 available on the market by going to web sites such as Machinery Trader and Truck Trader, and
2 looked at the results of auction sales at Ritchie Bros. I spoke with the dealers who sold the
3 equipment to the Debtor and people I have known in the industry during the thirty-five years I
4 have been in the business.

5 In my opinion, the price at which the Debtor is selling the equipment is the market value
6 of the equipment that is more than what might be obtained at an auction sale.

7 I declare under penalty of perjury the foregoing is true and correct and that this
8 declaration was executed by me on May 21, 2025, at Santa Rosa, California.
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11 */s/ Todd Eisenhauer*

12 Todd Eisenhauer
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